

Maine Revised Statutes
Title 36: TAXATION
Chapter 451: GASOLINE TAX

§2906-A. REFUND OF TAX PAID ON WORTHLESS ACCOUNTS

The retail dealer shall be entitled to a refund from the Treasurer of State for a portion of the tax paid to a distributor or importer, which tax shall be reported and paid to the State Tax Assessor by the distributor or importer pursuant to section 2906. The portion of the tax for which there is a refund entitlement is represented by tax paid on accounts of the retailer found to be worthless and actually charged off by the retailer, but if any such accounts are thereafter collected by the retailer, the tax recovered shall be paid within 30 days of recovery directly by the retailer to the State Tax Assessor. [1981, c. 304, §1 (NEW).]

The procedure for that refund shall be as follows. [1981, c. 304, §1 (NEW).]

1. Computation. The refund shall be in the amount of the tax paid on accounts of the retailer found to be worthless and actually charged off by the retailer.

[1981, c. 304, §1 (NEW) .]

2. Applications. All applications for refunds shall be made by the retailer under penalties of perjury annually on or before April 1st for all accounts found to be worthless and charged off during the previous calendar year.

[1981, c. 304, §1 (NEW) .]

3. Form. That application shall be in such form as the State Tax Assessor shall prescribe.

[1981, c. 304, §1 (NEW) .]

4. Payment. Subsections 1 to 3 having been complied with, the State Tax Assessor shall calculate the amount of the refund due on an application and shall certify the amount and the name of the person entitled to the refund to the Treasurer of State. The Treasurer of State shall thereafter make the certified refund from funds paid to the Treasurer of State pursuant to section 2906.

[1981, c. 304, §1 (NEW) .]

SECTION HISTORY

1981, c. 304, §1 (NEW).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 126th Maine Legislature and is current through August 1, 2014. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.